
ABU YUSUF'S THOUGHTS ON ISLAMIC ECONOMICS

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ABSTRACT

In studying the history of Islamic economic thought in particular and the history of Islamic thought in general, it is necessary to straighten back and convey a historical fact of emergence, development, and policy. To deepen the study of the history of modern Islamic economic thought, it must also examine the previous economic figures. It is their economic thinking that has contributed to the current scientific repertoire of Islamic economics. One of the earliest economic figures who was brilliant in his time was Abu Yusuf who was famous for his book *Kharaj* during the time of Caliph Harun al-Rashid. This paper discusses the thoughts of Abu Yusuf, who was very concentrated on efforts to realize the welfare of the people. This paper starts from Abu Yusuf's biography, his works, then discusses thoughts on Islamic economics at the time of Abu Yusuf. The type of research used is descriptive qualitative literature research. The result of this research is Abu Yusuf has the full name Ya'qub bin Ibrahim bin Habib Khunais Bin Sa'ad al-Anshari al-Jalbi al-Kufi al-Baghdadi. During his lifetime Abu Yusuf had many works, such as *kitab al-atsar*, *kitab Ikhtilaf Abi Hanifah wa Ibn Abi Laila*, *kitab ar-radd 'ala siyar al-auza'I*, and *kitab al-kharaj*. Of some of his works, the most famous is the book of *al-kharaj*. Abu Yusuf's thought is in the form of state economic thought, which explores fiscal policy, which deals with state revenue. This can be seen from the content of his thoughts that map the mechanism of state revenue, expenditure detailed in Incidental Income, Permanent Income and several aspects that are closely related to government policy.

Keywords: *Abu Yusuf, Islamic Economics, Thought.*

INTRODUCTION

Islamic economics is part of Islamic Sharia, where the rules are flexible so that they can respond to any changes, economic developments, and human business (Rozalinda, 2014). Today the presence of Islamic economics has produced results with many re-discussed Islamic economics in theories, and the practice of Islamic economics in the realm of modern businesses such as bank and non-bank Islamic financial institutions. Islamic economics that has been present again today is not something that suddenly comes out of nowhere. Islamic economics as a concept of thought and practice has certainly been present gradually in certain periods and phases (Nur Chamid, 2017).

Islamic economic thought has actually begun since the Prophet Muhammad SAW was chosen to be a Messenger. The Prophet issued policies concerning various matters relating to the organization of social life, which were then continued by his successor Khulafaur Rasyidin and subsequent caliphs in organizing the State economy.

Studying the history of Islamic economic thought in particular and the history of Islamic thought in general, it is necessary to straighten back and convey a historical fact of emergence, development, and policy (Nur Chamid, 2017). To deepen the study of the history of modern Islamic economic thought, it must also examine the previous economists. It is their economic thought that has contributed to the current repertoire of economic science.

The tendency of recent Islamic economic studies is still trapped in normative studies. The study still revolves around the philosophical explanation and normality of an economic activity (Naili Rahmawati, 2010). Therefore, it is interesting to discuss one of the brilliant economic figures of his time, namely Abu Yusuf, famous for his book Kharaj who lived during the time of Caliph Harun al-Rashid. This paper discusses the thoughts of a Muslim figure, Abu Yusuf, who was very concentrated on efforts to realize the welfare of the people. This paper begins with Abu Yusuf's biography, his works, then discusses the thoughts on Islamic economics at the time of Abu Yusuf.

RESEARCH METHODS

Before conducting research, it is very important to determine the research method. In this study, the type of research used is descriptive qualitative library research. This research focuses on the object of study in the form of written theoretical sources that are relevant to the discussion related to Abu Yusuf's Islamic economic thought.

DISCUSSION

A. Biography of Abu Yusuf

Abu Yusuf was born in 113 H, he lived in Kufah and in Baghdad, he died in 182 H. His full name is Ya'qub bin Ibrahim bin Habib al-Anshari. He also actively attended the recitation of Muhammad Abdurrahman bin Abi Laili and Abu Hanifah (Nur Chamid, 2017). Abu Yusuf came from the Bujailah tribe, one of the Arab tribes. His family was called Anshari because his mother was related to the Anshar.

Abu Yusuf's family did not come from a wealthy environment, but since childhood he had a very strong interest in science. This was influenced by the atmosphere of Kufah, which at that time was one of the centers of Islamic civilization, where Muslim scholars from all over the Islamic world came one after another to exchange ideas about various sciences (Boedi Abdullah, 2010).

Historically, it can be seen that Abu Yusuf lived during the transition period of two great caliphates in Islam, namely the end of the Umayyad rule

in Damascus and the Abbasid period. This was marked by the competition for power among members of the Umayyah dynasty with luxury in the palace which had led this dynasty to weakness which in turn led to its destruction in 750 M. At that time a group from Bani Hashim emerged as a political rival to the Umayyah for the position of kalifah or government of the Muslims. This opposition movement was spearheaded by Abu al-Abbas Ibbnu Abdu al-Muthalib Ibn Hashim. Their unity succeeded in killing khalifah Marwan II, the last khalifah of Bani Umayyah (M. Fauzan, 2014).

He grew up in the cities of Kufah and Bagdad, which at that time were the most dynamic centers of Islamic thought and intellectual activity. He studied with one of the great scholars, Nu'man bin Tsabit, known as Abu Hanifah, the founder of the Hanafi school. He studied with Imam Abu Hanifah for 17 years. So intense was this personal and intellectual relationship that Imam Abu Yusuf took the methods and ways of thinking of his teacher and helped spread his fiqh understanding during his lifetime (Ikhwan Abiding Basri, 2015).

This phenomenon indicates Abu Yusuf's strong interest in science since childhood. This tendency always spurred him to be more active in gaining knowledge from several figures who lived during his time. In addition, this tendency encouraged him to pursue several studies, especially in hadith studies, even though in the course of his education he had to work for a living due to the economic weakness of his parents (Rahmani Timorita Yulianti, 2010).

Seeing Abu Yusuf's talent and enthusiasm and perseverance in learning, Imam Abu Hanifah agreed to finance all of Abu Yusuf's educational needs, even the cost of living for his family. Imam Abu Hanifah really hoped that Abu Yusuf would one day be able to continue and disseminate Abu Hanifah's madhhab to various corners. This can be understood from Abu Hanifah's statement that Abu Yusuf was a very strong memorizer and knowledge (Abdul Aziz Dahlan, 1997).

Abu Yusuf and several other students of Abu Hanifah continued to spread the Hanafi school of fiqh until the end of his life. In addition, they are also known to have students as a link from generation to generation. The student then gave birth to figures who introduced the Hanafi school of fiqh method of thought. Among them are Abu Hasan al-Karakhi who compiled the book al-Ushul, Abu Bakr al-Razi who is often called al-Jassas and compiled the book Ushul Fikih 'ulu al-Jassas, Zaid al-Dabus, Al-Bazdawi, Al-Shahisi, Al-Humam and others (Muhammad Abu Zahrah, 1988).

After Imam Abu Hanifah died, Abu Yusuf took his place as a teacher at Abu Hanifah's college for 16 years and was still committed not to communicate with government positions, especially judicial positions, as was Abu Hanifah's principle. In addition to studying and teaching, Abu Yusuf actively compiled books discussing the science of Jurisprudence, which was the first book to circulate at that time. So it is not surprising that

Abu Yusuf's fiqh books and the thinking of the Hanafi Mazhab dominated the minds of Muslims, including the decisions of scholars in the judiciary and official courts at that time. This phenomenon has implications for the spread of Abu Yusuf's big name along with the spread of the Hanafi Mazhab (Rahmani Timorita Yulianti, 2010).

Although he is often referred to as a student and follower of the Hanafi school, but the independence of thought is very much maintained in making fatwa and ijtihad. So in his works, Abu Yusuf often quoted and then criticized Abu Hanifah's thoughts and presented his own thoughts accompanied by his arguments. In fact, Abu Yusuf's opinion often contradicted Abu Hanifah's opinion. Therefore, Abu Yusuf was described as an Imam, because of his expertise in determining the law and the breadth of his knowledge capacity. Moreover, when viewed from his role and function in developing the law by using several methodological tools inspired by Abu Hanifah (M. Fauzan, 2014).

In 166 H or 782 M, Abu Yusuf left Kufa and went to Baghdad. This was done because his economic conditions were less supportive in supporting his scientific career. Thanks to the guidance of his teachers and supported by his perseverance and intelligence, Abu Yusuf grew as a scholar who was highly respected by various circles, both scholars, businessmen and the general public. It is not uncommon for his various opinions to be used as a reference in social life. In fact, not a few people wanted to learn from him. Among the great figures who became his students were Muhammad bin Al-Hasan Ash-Shibani, Ahmad bin Hanbal, Yazid bin Harun al-Wasithi, al-Hasan bin Ziyad al-Lu'lu'i, and Yahya bin Adam al-Qarasy. On the other hand, as a form of respect and government recognition of the breadth and depth of his knowledge, the caliph of the Abbasid Dynasty, Harun Ar-Rashid, appointed Abu Yusuf as Chief Justice of the Supreme Court (Qadhi Al-Qudah) (Adiwarman Azwar Karim, 2008).

When Abu Yusuf served as Qadhi al-Qudah, he was asked by Harun Ar-Rashid to write a general book that would serve as a guide in the administration of state finances. The book is used as a guide to law enforcement, to avoid injustice against the people caused by differences in position or religion (Euis Amalia, 2010).

As a scholar who had a strategic position in the government system of Caliph Harun Ar-Rashid, Abu Yusuf made a non-dialogical phenomenon between the community, rulers and scholars. This made a lesson for Abu Yusuf to bring up the idea of reforming the government system and the culture of society which was considered to have penetrated towards the ethical crisis. Abu Yusuf's anxiety is contained in the expression of a long letter addressed to Caliph Harun Ar-Rasyid in an effort to fix the government's economic system that does not oppress ethical values and prioritize the principles of balance. Some of the main points in the letter became a long discussion between Caliph Harun Ar-Rasyid and Abu Yusuf,

especially those closely related to state revenues and expenditures and some matters related to market mechanisms (M. Nazori Majid, 2003).

B. Works Of Abu Yusuf

In terms of his productivity as a writer, Abu Yusuf still had time to write various books that were influential in improving the government and judicial system and the spread of the Hanafi Mazhab. Some of his works are:

1. The Book of *Al-Atsar*, in which we have traditions narrated from his father and teachers. Some of these traditions have a chain of transmission to the Prophet. Abu Yusuf stated the opinion of his teacher, Imam Abu Hanifah and then his own opinion and explained it.
2. The book *Ikhtilaf Abi Hanifah wa Ibn Abi Laila*, in which the opinions of Imam Abu Hanifah and Ibn Abi Laila are presented and their differences are detailed.
3. *Kitab ar-Radd 'ala Siyar al-Auzai*, in which he disagrees with the opinion of 'Abdur-Rahman al-Auza'i on the issue of war and jihad, and also includes his refutation of the opinion of 'Abdur-Rahman al-Auza'i.
4. *Kitab al-Kharaj*, one of Abu Yusuf's most monumental and most popular of his works is *Kitab al-Kharaj* (a book that discusses taxation). Although entitled *al-kharaj*, this book does not discuss *al-kharaj* alone, but also includes various sources of state revenue. As with similar books born in the first five centuries of the Hijri. The emphasis of Abu Yusuf's book is on the ruler's responsibility for the welfare of his people. It is an attempt to establish a financial system that is easy to implement in accordance with Islamic law in conditions that are always changing with economic requirements. The book was written in response to questions from Caliph Harun ar-Rashid about state finances related to taxes, revenue administration, and state expenditures in accordance with Islamic law (M. Sulaeman Jajuli, 2016).

C. About the Book of Al-Kharaj

Abu Yusuf was the first to introduce the concept of taxation in the book *Al-Kharaj* (Rahmani Timorita Yulianti, 2010). *Al-Kharaj* is the first book to compile all the revenues of the Islamic Daulah whose expenditures are based on the book of Allah, the Qur'an, and the sunnah of the Prophet. In collecting zakat and other revenues, the ruler is advised to choose people who are trustworthy, conscientious, and critical. This is all expected so that the collection process is free from all leaks, so that optimal results can be realized for the benefit of citizens (Naili Rahmawati, 2010).

The Book of *Al-Kharaj* was written at the request of Caliph Harun Al-Rashid, when he wanted to organize the baitulmal system, sources of State revenue such as *al-kharaj*, *al-'ushr*, and *al-jizyah*. As well as how to distribute these assets and how to avoid manipulation and injustice (Rahmani Timorita Yulianti, 2010).

Looking at the way Abu Yusuf works and analyzes in the book of *Al-Kharaj*, it can be said that he prioritizes *ra'yu* by using *qiyas* tools in an

effort to achieve the benefit of ammah, as the ultimate goal of the law. This can be seen from the casuistic settlement that occurred in his time. It is seen that he always refers to the Qur'an and Hadith and continues with new opinions that are in line with the new mindset which is the spirit of the Hanafi school of thought (Nurul Huda and Ahmad Muti, 2011).

Abu Yusuf's book was named al-Kharaj, based on the selection of the majority of issues discussed in the book, namely taxes, jizyah, and inspired by the explanation of several issues that explain government administration. In addition, kharaj is defined as property issued by landowners to be given to the State. There are other parts of kharaj defined by what is paid for agricultural land taxes or taxes on crops (Rahmani Timorita Yulianti, 2010).

Kitab al-Kharaj covers various fields including (Nur Chamid, 2017):

1. About the government, a caliph is Allah's representative on earth to carry out His orders. In relation to the rights and responsibilities of the government towards the people. Abu Yusuf compiled a very popular fiqh rule, namely tasarruf al-imam ala ra'iyah manutun bi al-maslahah (every government action related to the people is always related to their interests).
2. Regarding finances, State money does not belong to the caliph but is a mandate from Allah and his people that must be guarded responsibly.
3. Regarding land, land obtained from a grant can be withdrawn if it is cultivated for 3 years and given to another.
4. Regarding taxation, taxes are only set on assets that exceed the needs of the people and are set based on their willingness.
5. With regard to the judiciary, rulings should not be based on doubtful matters. Position should not be taken into consideration in matters of justice.

D. Islamic Economics in the Time of Abu Yusuf

a. Fiscal Policy

Abu Yusuf was the first fiqh scholar to devote his attention to economic issues. A frequent theme in his books lies in the economic responsibility of the ruler towards meeting the needs of the people, the importance of justice, equity in taxation, and the obligation of the ruler to respect public money as a trust that must be used properly.

Abu Yusuf is known for his attention to public finance as well as his concern for the role of the State, public works, and the development of agriculture. Abu Yusuf's main subject was taxation and the economic responsibility of the State. His contribution lies in proving the superiority of a balanced tax to a fixed levy system on land, both in terms of views and justice (Nur Chamid, 2017).

Abu Yusuf's writings in al-Kharaj make it clear that economics is an integral part of the art and management of government in order to carry out the mandate that the people impose on the government for their welfare. In other words, the central theme of his economic thought

emphasizes the responsibility of the ruler for the welfare of his people. He was the founding father of the principles of taxation that were later taken by economists as the canons of taxation.

Based on his observations and reasoning, Abu Yusuf analyzed fiscal problems and recommended several policies for economic growth and improvement of public welfare. He always used relevant verses and hadiths to support the policy choices adopted (Nur Chamid, 2017).

b. Public finance

In the field of economics, Abu Yusuf's thinking when explaining the concept of economics with a background as a fuqaha of ahlu ar-ra'yi. His thoughts on economics discuss a lot about economics pragmatically and emphasize concepts and theories. Then the main strength of Abu Yusuf's thinking in analyzing public finance problems is with his high observation and analysis power. Abu Yusuf elaborates on financial problems and shows several policies that must be adopted for economic growth and people's welfare (M. Sulaeman Jajuli, 2016).

In public finance Abu Yusuf argued for the need for a proportional tax in agriculture rather than a fixed tax levy, arguing that the former seemed to generate greater income and facilitate the expansion of land under tillage. Abu Yusuf argued for the importance of the principles of justice and equity in taxation (Hasbi Hasan, 2011).

In general, state revenues in the Islamic Daulah written by Abu Yusuf can be classified into three main categories, namely: Ghanimah, Zakat, and Fay' property which includes Jizyah, 'ushr, and kharja (Zulhelmy bin Mohd.Hatta, 2013).

- a. Ghanimah is the spoils of war. After being distributed to the troops who participated in the war, the rest was put into Baitul Mal as a source of income for the State.
- b. Zakat, as one of the instruments of state finance. Zakat remained one of the sources of state finance at that time. However, Abu Yusuf did not discuss in detail the rulings of zakat as is usually done by fiqh scholars. He only explained globally, and his description in the issue of zakat touched on many issues of justice in general.
- c. Fay' wealth, is wealth given by Allah SWT to Muslims and Kuffar without going to war. These assets can be spent to maintain and realize their benefits. In this fay' treasure there are other treasures that follow it, namely:
 - a) Jizyah, which is a tax that must be paid by non-Muslims who live and are protected in an Islamic State.
 - b) 'Ushr, is the right of the Muslims taken from the trading assets of ahl-immah and residents of Darul Harbi who pass through the borders of the Islamic state.

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- c) Kharaj, is a tax on land controlled by Muslims, either because of war or because the owner entered into a peace treaty with Muslim forces (Nur Chamid, 2017).

Regarding the concept of expenditure, Abu Yusuf provided guidelines for the development of expenditure, including irrigation projects, transportation systems, bridges, and so on. In this context, Abu Yusuf emphasized the importance of Islamic moral codes and actions from the government when dealing with public money. According to him, this is a trust from Allah that is accounted for and therefore the government must behave accordingly (Hasbi Hasan, 2011).

E. Abu Yusuf's Strategic Policy

In fixing the economic system, Abu Yusuf fixed the economic mechanism by opening the gap between rich and poor. He saw that the community had the right to intervene in the economy, and vice versa the government did not have the right if the economy was unfair. Therefore, there are two important main things that Abu Yusuf did. First, determining the appropriate and balanced level of taxation in an effort to avoid the country from economic recession. Second, regulating government spending in accordance with economic policy. To realize this, Abu Yusuf took the following steps:

1. Replacing the wazifah system with the muqasamah system. Wazifah is a tax collection system that is determined based on a fixed value, regardless of the size of the taxpayer's ability or may be discussed with taxes levied with the provision of the same amount as a whole. While muqasamah is a tax collection system that is applied based on a value that is not fixed (changing), taking into account the level of ability and percentage of income or proportional tax. The replacement of this system is done in order to achieve a fair economy.
2. Building social flexibility. The problem of Muslims and non-Muslims is also not separated from Abu Yusuf's discussion, namely the obligation of non-Muslim citizens to pay taxes. Abu Yusuf views that citizens are equal before the law, even if they are non-Muslim. In this case Abu Yusuf divides three groups of people who do not have full legal capacity, sure Harbi, Musta'min, and Dzimmi. Musta'min and Dzimmi groups are foreign groups that are in the territory of Islamic rule, and are subject to all applicable laws. This attention was given by Abu Yusuf in order to provide an understanding of the balance and equality of rights and also the mechanism for determining the jiz'ah tax.
3. Building a transparent political and economic system. According to Abu Yusuf, the development of economic and political systems must be carried out transparently, because the principle of transparency in the economy is the most important part of achieving the realization of a just and humane economy. This transparency is manifested in the role and human rights of the community in addressing economic behavior and policies,

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- both with regard to the values of justice, free will, balance, and doing good. This is evident when he maps state revenues which include ghannimah and fay' as incidental revenue, while kharaj, jiz'ah, ushr, and zakat as permanent revenue.
4. Creating an autonomous economic system. To realize his economic vision, Abu Yusuf created an autonomous economic system (not bound from government intervention). Its manifestation is seen in price setting that contradicts the law of supply and demand. But he denied the best statement. For him, the number and quantity of goods cannot be used as a benchmark for scholars in the rise and fall of prices, but there are other forces that are more decisive (Nurul Huda and Ahmad Muti, 2011).

F. MARKET MECHANISM

According to Abu Yusuf, the Islamic economic system explains that it follows the market mechanism by providing optimal freedom for the actors in it, namely producers and consumers. If, for reasons other than monopoly, hoarding or unreasonable unilateral actions of producers, there is an increase in prices, the government cannot intervene by fixing prices. Price determination is entirely played by the forces of demand and supply in the economy (Nur Chamid, 2017).

Based on the law of supply and demand, Abu Yusuf looked more at the reality that existed in the community. Regarding his controversial thinking, it is in his attitude that opposes price control and fixing (tas'ir) by the government. In Abu Yusuf's time, the assumption that developed was, if there were few goods available then the price would be expensive and if there were many available then the price would be cheap. But he rejected the assumptions of the community. According to him, it is not always a small supply of goods (supply) causes prices (price) expensive, as well as a large supply of goods resulting in prices will be cheap. Because in reality prices do not depend on demand (supply) alone, but also depend on the strength of supply (demand) (Habib and Hasanuddin Nazis, 2014).

In the book of al-Kharaj quoted in his book Rozalinda (2014), that Abu Yusuf explained that there are no certain limits on cheap and expensive that can be ascertained. There is something that regulates it. The principle cannot be known. Cheap does not mean an abundance of food, as well as expensive prices are not caused by food scarcity. Cheap and expensive are the provisions of Allah. Abu Yusuf refuted the general impression of a negative relationship between supply and price levels. In reality, it is true that the price level does not only depend on supply alone, as the same thing also happens to the law of demand. This fact is often seen at the moment of Eid al-Fitr. Although the prices of clothes, food, groceries, and so on are expensive, the demand for these goods remains high. Although the supply of goods is abundant before the holiday, due to the high demand for food, clothing and so on, the price remains expensive (Rozalinda, 2014).

Abu Yusuf indicated that there are other variables that also affect prices, such as the amount of money circulating in the country, hoarding and detention of a good, or other influences. Clearly, an increase or decrease in prices is not always related to a decrease and increase in production. It could be due to distortions in distribution that are deliberate to damage people's purchasing power in normal or open markets (Rozalinda, 2014).

So, the above statement implicitly states that prices are not only determined by supply, but also demand for a good. In other words, indicating whether a commodity is expensive or cheap cannot be determined with certainty, where cheap is not due to the abundance of goods and expensive is not only due to the scarcity of a good.

CONCLUSIONS

1. Abu Yusuf has the full name Ya'qub bin Ibrahim bin Habib Khunais Bin Sa'ad al-Anshari al-Jalbi al-Kufi al-Baghdadi. Born in Kufa in 113 H (731 M) and died in 182 H (789 M). When Abu Yusuf was a child, he had a high interest, but because of the weak economic situation, he worked for a living. Abu Yusuf was a student of Abu Hanifah for 17 years. After Abu Hanifah died, Abu Yusuf revealed his position as a teacher at Abu Hanifah's college. Abu Yusuf was known as qadhi (judge), even qadhi al-qudah (grand judge), the highest position in the judiciary during the time of the caliph Harun ar-Rashid. During his lifetime Abu Yusuf had many works, such as book al-atsar, kitab Ikhtilaf Abi Hanifah wa Ibn Abi Laila, kitab ar-radd 'ala siyar al-auza'I, and book al-kharaj. Of some of his works the most famous is the book of al-kharaj.
2. Abu Yusuf's thoughts that have been discussed show his great attention to the growing economic system. Abu Yusuf's thought is in the form of state economic thinking, discussing fiscal policy, which deals with state revenues. This can be seen from the content of his thoughts that map the mechanism of state revenue, expenditure detailed in Incidental Income, Permanent Income and several aspects that are closely related to government policy, especially in matters of trade, price regulation, and regulation of energy resources. In the book of al-Kharaj, Abu Yusuf explains in an effort to fix the Indonesian economic crisis that leads to this fundamental crisis, it will provide a positive and valuable contribution in an effort to link religion and economics, in addition to the need for reconstruction and elaboration with several other thoughts.

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